**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORIGINAL SIDE.**

**CENTRAL EXCISE APPLICATION NO. 47 OF 2001.**

The Commissioner of Central
Excise, Pune-1. ..Applicant.
vs.
M/s Indian Seamless Metal Tubes Ltd. ..Respondent.

Shri A.S. Rao with Mrs.S.V. Bharucha for the applicant.

Shri D.B.Shroff i/b Rajesh Shah for the respondent.

**CORAM: V.C.DAGA &**
**J.P.DEVADHAR,JJ.**
**DATED: 20-4-2005.**

P.C.

1. Heard learned Counsel for the applicant.

2. The question framed does not arise from the judgment and order especially when Tribunal has specifically recorded that the finished goods were received back after inspection and they were cleared on payment of duty utilising the credit taken on the tubes. In this view of the matter, there is no merit in the application. The application is, therefore, dismissed with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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